

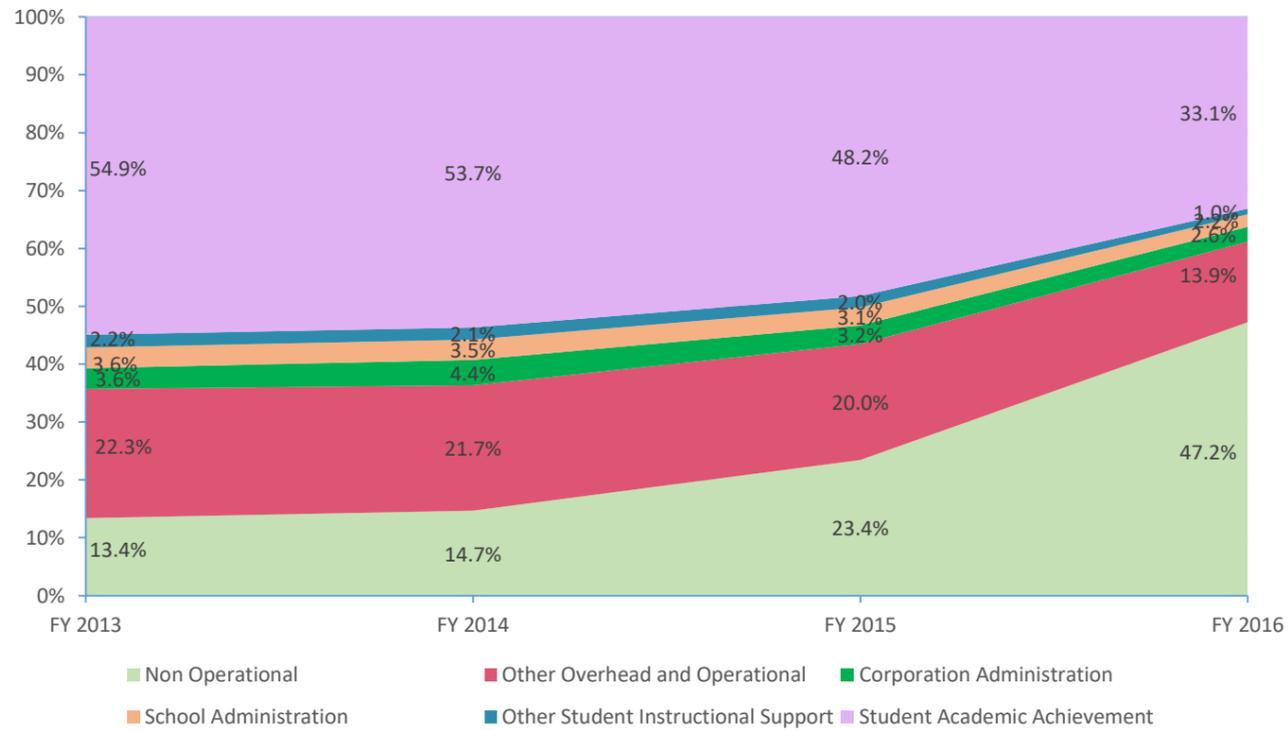
School Corporation Expenditures by Account
Biannual Financial Report Data
Eastern Pulaski Com Sch Corp (6620)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,582,061	56.8%	\$7,432,742	58.7%	\$6,579,273	54.9%	\$6,059,597	53.7%	\$6,522,199	48.2%	\$6,453,484	33.1%
Student Instructional Support	\$826,593	4.9%	\$532,800	4.2%	\$692,710	5.8%	\$634,380	5.6%	\$686,785	5.1%	\$613,907	3.2%
Total	\$10,408,654	61.7%	\$7,965,542	62.9%	\$7,271,983	60.7%	\$6,693,977	59.3%	\$7,208,984	53.3%	\$7,067,391	36.3%

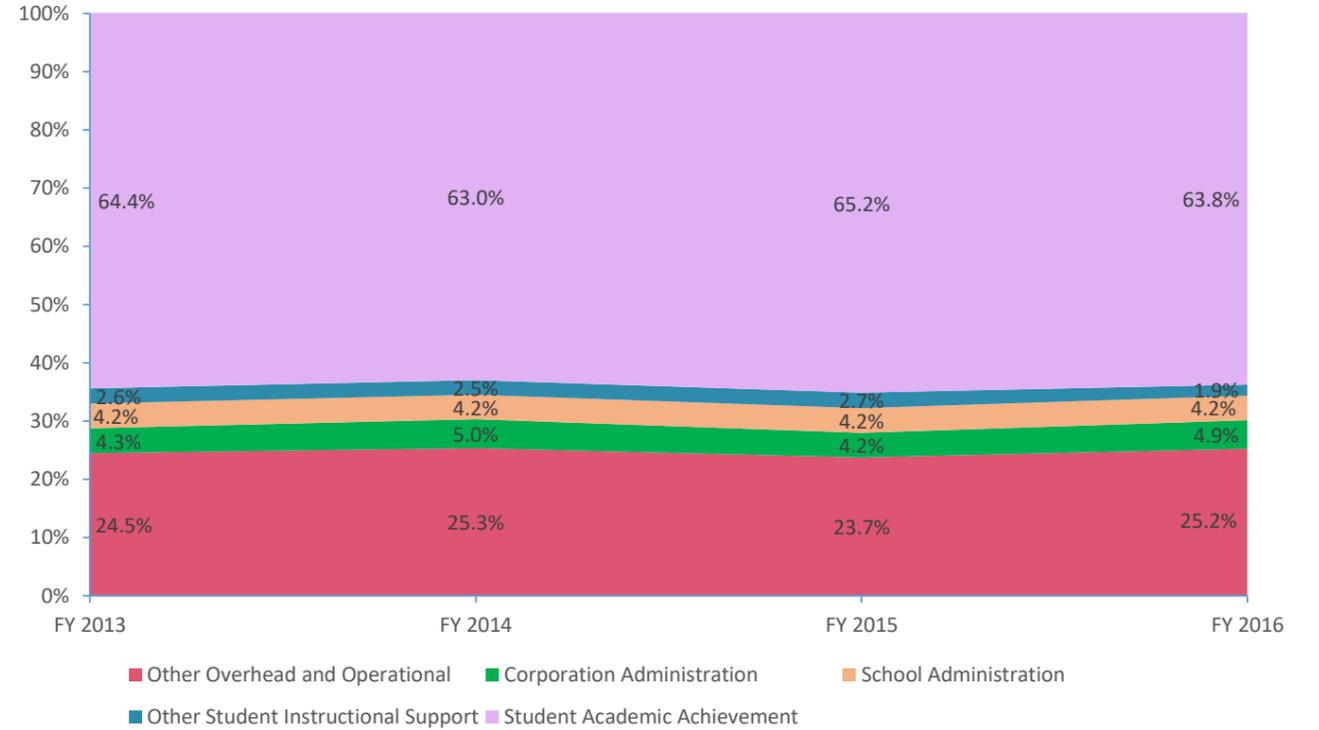
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,567,161	15.2%	\$3,030,196	23.9%	\$3,102,921	25.9%	\$2,940,580	26.0%	\$3,143,809	23.2%	\$3,211,846	16.5%
Non Operational	\$3,881,416	23.0%	\$1,669,407	13.2%	\$1,604,196	13.4%	\$1,657,933	14.7%	\$3,170,877	23.4%	\$9,203,623	47.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,448,577	38.3%	\$4,699,602	37.1%	\$4,707,117	39.3%	\$4,598,514	40.7%	\$6,314,686	46.7%	\$12,415,469	63.7%

Grand Total	\$16,857,231	\$12,665,145	\$11,979,100	\$11,292,490	\$13,523,670	\$19,482,860
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Eastern Pulaski Com Sch Corp (6620)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$28,819	\$31,852	\$350,469	\$347,040	1104.2%	989.6%	-1.0%
11100	Regular Programs	Elementary	\$1,858,564	\$2,572,210	\$2,334,829	\$2,287,332	23.1%	-11.1%	-2.0%
11200	Regular Programs	Middle/Junior High	\$988,608	\$1,391,490	\$1,264,865	\$1,197,894	21.2%	-13.9%	-5.3%
11300	Regular Programs	High School	\$1,153,055	\$1,769,799	\$1,554,833	\$1,544,207	33.9%	-12.7%	-0.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$21,600	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$36,179	\$0	\$32,400	NA	-10.4%	NA
11420	Regular Programs	Vocational Education - Agriculture B	\$42,174	\$50,087	\$51,926	\$52,272	23.9%	4.4%	0.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$114,397	\$126,295	\$112,709	\$109,301	-4.5%	-13.5%	-3.0%
11490	Regular Programs	Vocational Education - Industrial Education B	\$115,575	\$131,545	\$64,630	\$66,803	-42.2%	-49.2%	3.4%
11630	Regular Programs	Alternative Education Programs - High School	\$1,203	\$0	\$0	\$0	-100.0%	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$480	\$30,996	\$38,523	\$3,851	702.4%	-87.6%	-90.0%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$960	\$4,243	NA	NA	342.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$221,547	\$421,491	NA	NA	90.2%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$0	\$4,663	\$533	NA	NA	-88.6%
12710	Special Programs	Equal Opportunity At Risk	\$0	\$2,144	\$0	\$0	NA	-100.0%	NA
12810	Special Programs	Special Education Preschool	\$1,451	\$68,300	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$17,040	\$4,100	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$0	\$12	\$0	\$0	NA	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$1,338	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$4,054	\$1,509	\$9,588	\$4,822	18.9%	219.6%	-49.7%
16100	Remediation	Remediation Testing	\$9,882	\$0	\$0	\$0	-100.0%	NA	NA
16200	Remediation	Preventive Remediation	\$97,795	\$126,014	\$0	\$0	-100.0%	-100.0%	NA
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$0	\$0	\$0	\$19,886	NA	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$287,077	\$132,882	\$103,636	\$104,316	-63.7%	-21.5%	0.7%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$692,798	\$416,114	\$0	\$0	-100.0%	-100.0%	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$0	\$111,935	\$138,304	NA	NA	23.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$381	\$11,243	\$1,368	\$0	-100.0%	-100.0%	-100.0%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$115,320	\$274,237	(\$504)	\$0	-100.0%	-100.0%	100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$51,433	\$5,046	\$11,334	\$1,831	-96.4%	-63.7%	-83.8%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$11,864	\$577	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$103,404	\$67,946	\$50,327	\$6,494	-93.7%	-90.4%	-87.1%
22230	Instruction	Library/Media Services - Audiovisual	\$91,171	\$75,962	\$62,538	(\$8,209)	-109.0%	-110.8%	-113.1%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$4,012	\$46	\$25,240	\$28,700	615.3%	62467.5%	13.7%
22340	Instruction	Instruc. Related Tech. - Systems Application Development	\$0	\$0	\$0	\$8,305	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$121,005	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$8,613	\$0	NA	NA	-100.0%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$124,487	\$106,158	\$138,171	\$81,670	-34.4%	-23.1%	-40.9%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$15,856	\$0	\$0	\$0	-100.0%	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$277,310	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$6,352,154	\$7,432,742	\$6,522,199	\$6,453,484	1.6%	-13.2%	-1.1%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$56,318	\$20,152	\$78,332	\$104,040	84.7%	416.3%	32.8%
21220	Students	Guidance Services - Counseling Services	\$90,385	\$37,845	\$109,188	\$0	-100.0%	-100.0%	-100.0%
21250	Students	Guidance Services - Records Maintenance	\$21,825	\$11,026	\$11,666	\$0	-100.0%	-100.0%	-100.0%
21320	Students	Health Services - Medical Services	\$0	\$0	\$0	\$53,377	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$34,737	\$20,825	\$65,452	\$32,130	-7.5%	54.3%	-50.9%
21390	Students	Health Services - Other Health Services	\$2,000	\$1,200	\$0	\$0	-100.0%	-100.0%	NA
21990	Students	Other Support Services Students - Other Student Services	\$0	\$1,000	\$0	\$0	NA	-100.0%	NA
24100	School Administration	Office of The Principal	\$473,454	\$440,753	\$422,147	\$424,360	-10.4%	-3.7%	0.5%
Student Instructional Support Total			\$678,719	\$532,800	\$686,785	\$613,907	-9.5%	15.2%	-10.6%
Overhead and Operational									

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
23110	General Administration	Board of Education - Service Area Direction	\$30,992	\$37,349	\$37,716	\$33,695	8.7%	-9.8%	-10.7%
23150	General Administration	Board of Education - Legal Services	\$2,419	\$1,042	\$3,187	\$4,139	71.1%	297.2%	29.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,996	\$2,014	\$5,352	\$1,775	-40.8%	-11.9%	-66.8%
23190	General Administration	Board of Education - Other Governing Body Services	\$13,475	\$729	\$400	\$867	-93.6%	19.0%	117.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$185,645	\$213,848	\$220,210	\$301,860	62.6%	41.2%	37.1%
23220	General Administration	Executive Administration - Community Relations	\$307	\$0	\$0	\$0	-100.0%	NA	NA
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$4,862	\$93	\$0	\$0	-100.0%	-100.0%	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$727	\$423	\$0	\$0	-100.0%	-100.0%	NA
25110	Central Services	Fiscal Services - Office of The Business Manager	\$64,991	\$175,802	\$109,979	\$130,135	100.2%	-26.0%	18.3%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$167	\$3,458	\$127	\$770	361.9%	-77.7%	505.2%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$36	\$0	NA	NA	-100.0%
25210	Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$0	\$0	\$0	\$7,300	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$15,512	\$11,616	\$9,590	\$1,061	-93.2%	-90.9%	-88.9%
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$12,963	NA	NA	NA
25720	Central Services	Personnel Services - Recruitment and Placement	\$0	\$0	\$3,399	\$0	NA	NA	-100.0%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$26,314	\$0	NA	NA	-100.0%
25890	Central Services	Other Technology Services	\$0	\$0	\$6,732	\$3,317	NA	NA	-50.7%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$5,250	\$0	NA	NA	-100.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$2,826	\$1,263	\$4,679	\$1,738	-38.5%	37.6%	-62.9%
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$31,749	\$36,955	\$622,335	\$50,625	59.5%	37.0%	-91.9%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$731,060	\$973,604	\$415,278	\$994,394	36.0%	2.1%	139.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,132	\$5,425	\$3,123	\$6,674	30.1%	23.0%	113.7%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$40,957	\$231,443	\$158,359	\$246,414	501.6%	6.5%	55.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$558	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$27,565	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$19,806	\$0	NA	NA	-100.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$95,608	\$76,421	\$0	\$0	-100.0%	-100.0%	NA
27010	Student Transportation	Service Area Direction	\$35,649	\$40,535	\$40,765	\$21,578	-39.5%	-46.8%	-47.1%
27100	Student Transportation	Vehicle Operation	\$277,558	\$327,124	\$322,568	\$336,677	21.3%	2.9%	4.4%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$144,501	\$169,804	\$207,352	\$198,225	37.2%	16.7%	-4.4%
27400	Student Transportation	Purchase of School Buses	\$169,534	\$154,593	\$323,962	\$165,958	-2.1%	7.4%	-48.8%
27500	Student Transportation	Insurance on Buses	\$42,093	\$20,274	\$0	\$0	-100.0%	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$6,761	\$19,065	\$8,319	\$41,037	507.0%	115.2%	393.3%
27900	Student Transportation	Other Student Transportation Services	\$4,428	\$88,442	\$117,035	\$102,799	2221.6%	16.2%	-12.2%
31100	Food Services Operations	Service Area Direction	\$0	\$945	\$106	\$0	NA	-100.0%	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$159,730	\$227,646	\$221,283	\$211,796	32.6%	-7.0%	-4.3%
31400	Food Services Operations	Food Purchases	\$194,737	\$199,677	\$236,559	\$289,183	48.5%	44.8%	22.2%
31900	Food Services Operations	Other Food Services	\$8,610	\$10,607	\$13,990	\$46,867	444.3%	341.8%	235.0%
Overhead and Operational Total			\$2,301,149	\$3,030,196	\$3,143,809	\$3,211,846	39.6%	6.0%	2.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$142,979	\$658	\$54	\$1,258	-99.1%	91.3%	2232.1%
33300	Category not Specified	Civic Services	\$500,851	\$0	\$1,769	\$0	-100.0%	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$106,622	\$127,905	\$97,810	\$112,506	5.5%	-12.0%	15.0%
33930	Other Community Services	Latch Key Kid Program	\$14,225	\$8,051	\$1,230	\$1,483	-89.6%	-81.6%	20.6%
33990	Other Community Services	Other	\$3,984	\$5,252	\$0	\$0	-100.0%	-100.0%	NA
40100	Category not Specified	Service Area Direction	\$0	\$0	\$64,422	\$0	NA	NA	-100.0%
41000	Category not Specified	Land Acquisition and Development	\$0	\$110	\$41,536	(\$14,710)	NA	-13488.3%	-135.4%
43000	Category not Specified	Professional Services	\$34,432	\$837	\$86,783	\$795	-97.7%	-4.9%	-99.1%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,076,606	\$203,437	\$966,709	\$6,427,846	209.5%	3059.6%	564.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$0	\$11,688	\$0	\$0	NA	-100.0%	NA
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$10,934	\$0	\$0	NA	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$32,277	\$73	\$39,189	NA	21.4%	53760.1%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$0	\$0	\$0	(\$285)	NA	NA	NA
46000	Category not Specified	Purchase of Moveable Equipment	\$76	\$11,487	\$118,299	\$328,163	429151.2%	2756.9%	177.4%

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Eastern Pulaski Com Sch Corp (6620)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$95,165	\$80,637	\$233,426	\$104,163	9.5%	29.2%	-55.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$0	\$8,270	\$0	NA	NA	-100.0%
51100	Principal on Debt	Bonds	\$0	\$0	\$960,149	\$1,933,215	NA	NA	101.3%
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$135,000	\$150,349	\$0	NA	-100.0%	-100.0%
52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$161,133	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$880,000	\$880,000	\$440,000	\$270,000	-69.3%	-69.3%	-38.6%
Non Operational Total			\$3,854,941	\$1,669,407	\$3,170,877	\$9,203,623	138.7%	451.3%	190.3%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$45,513	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$6,550	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$21,484	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$1,758	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$352,100	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$51,741	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$83,269	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$9,393	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$18,801	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,787	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$2,191	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$445	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$641,842	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$86,680	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$158,977	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$14,860	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$778	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$115	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$91	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$18	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,170,873	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,670,267	\$0	\$0	\$0	NA	NA	NA